What is claimed is:

1. An outsourcing management system for processing outsourcing transaction variations, the outsourcing management system comprising a plurality of client computers, a database server linking to a database for storing and managing information, and an outsourcing management server comprising:

a data obtaining module for accessing data from one or more external information systems;

a data maintenance module for maintaining information;

an outsourcing transaction variation processing module for processing variations occurring during outsourcing transactions; and

an outsourcing transaction management module for managing procedures in an outsourcing transaction, the procedures including carrying forward outsourcing accounts to costs and expenses, and carrying forward accounting entries to a general ledger.

2. The system according to claim 1, wherein the outsourcing management server further comprises an information search module for searching information stored in the database.

3. The system according to claim 1, wherein the outsourcing management server further comprises a statement printing module for printing corresponding statements and information.

4. The system according to claim 1, wherein the database server is connected to a database through a connection using database connectivity.

5. The system according to claim 1, wherein the one or more external information systems comprise any one or more of a general ledger management system, an inventory management system, a procurement management system, and an accounts payable management system.

6. A computer-enabled outsourcing management method comprising the steps

of:

generating master outsourcing documents;

requiring an outsourcing payment;

checking the outsourcing payment requisition, and paying for outsourcing material;

accepting delivered outsourcing material; and

carrying forward outsourcing accounts to costs.

7. An outsourcing management method for processing outsourcing transaction variations, the method comprising the steps of:

(a) providing an information search module to search outsourcing transaction records;

(b) providing an outsourcing transaction variation processing module to determine whether there are any variations occurring during an outsourcing transaction, and if so to determine whether it is necessary to cancel the outsourcing transaction;

(c) carrying forward outsourcing accounts to costs if it is not necessary to cancel the outsourcing transaction;

(d) carrying forward outsourcing accounts to expenses if it is necessary to cancel the outsourcing transaction.

8. The method according to claim 7, after step (d), further including steps of:

(e) generating accounting entries and outsourcing payment information; and

(f) providing a general ledger management system to carry forward the accounting entries and outsourcing payment information to one or more general ledgers.